

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Stephen Shapiro
DOCKET NO.: 04-23283.001-R-1
PARCEL NO.: 03-20-414-013-0000

The parties of record before the Property Tax Appeal Board are Stephen Shapiro, the appellant, by attorney Rusty A. Payton of the Law Offices of Rusty A. Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property is a 51-year old, one and one-half story frame and masonry dwelling containing 1,515 square feet of living area with a full, unfinished basement, central air conditioning, a fireplace, and a one and one-half car garage. According to the appellant, the dwelling contains 858 square feet of living area and no fireplace.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing four suggested comparable properties. On the appellant's map, two of the comparables are located in the same general area as the subject, and two are located approximately one-half and one and one-half miles from the subject. The comparables are one-story frame and masonry dwellings that are 46 to 57 years old. One comparable has an unfinished basement; and three do not have basements. Two comparables have central air conditioning, and two have fireplaces. The dwellings have living areas that contain 896 or 976 square feet, and their improvement assessments range from \$13.77 to \$17.04 per square foot. According to the appellant, the subject property has an improvement assessment of \$20.82 per square foot based on 858 square feet of living area; however, no evidence in the record supports that square footage. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	7,211
IMPR.:	\$	17,860
TOTAL:	\$	25,071

Subject only to the State multiplier as applicable.

PTAB/BRW

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties that are located in the same tax block as the subject. The comparables are one-story or one and one-half story frame and masonry dwellings that are 51 years old. Two comparables have full, finished basements; one has a partial, finished basement; and one has a partial, unfinished basement. Each comparable has a one-car garage, and two have central air conditioning. The dwellings have living areas that contain 1,059 to 1,437 square feet, and improvement assessments that range from \$15.26 to \$16.44 per square foot. According to the board of review, the subject property has an improvement assessment of \$11.79 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Both parties presented assessment data on a total of eight equity comparables. According to the board of review, the subject property is a one and one-story dwelling with 1,515 square feet. According to the appellant, the dwelling contains 858 square feet. The best evidence available to resolve this is the property characteristic sheet for the subject property provided by the board of review and a photograph of the subject property provided by the appellant. Both seem to indicate that the subject property is a one and one-half story dwelling with 1,515 square feet of living area. Based upon this determination, the appellant's comparables differed significantly in size from the subject. In addition, the appellant's comparables two, three, and four also differed in foundation, and comparables one and two differed in location. As a result, the appellant's comparables received reduced weight in the Board's analysis. The board of review's comparables two and four differed in design and size from the subject and also received reduced weight. The board of review's comparables one and three were very similar to the subject in location, age, and most physical characteristics.

These comparables had improvement assessments of \$15.26 and \$16.72 per square foot that support the subject's improvement assessment of \$11.79 per square foot. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in the record, and a reduction in the subject's assessment is not warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence, and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.